

DIALOGUE

National Payroll Institute | **Volume 46, Issue 1**

Navigating 2024: Trends in HR Management



**The 2023 Member
Survey: A Q&A with
Laurence Fourchet,
Manager of Research**

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to the Inaugural
Payroll Leadership
Award Winners

Exploring the What, When
and How of Electing to
Stop Canada and Quebec
Pension Plan Contributions



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This communication provides general information about selected issues concerning payroll legislative and compliance issues and/or employment and taxation laws. It is current as of February 2024. It is not legal advice and should not be relied upon as a substitute for review of your specific situation with legal counsel. Every effort has been made to provide accurate information; however, we advise you to seek legal counsel and advice (from a qualified lawyer) regarding your specific situation. Legal obligations will vary according to the facts and circumstances, as well as the jurisdiction.



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Aligning Trends to Member Value

Our collective strength relies on the input of our members, representing over 40,000 individuals. Listening to your diverse perspectives and needs is fundamental to accomplishing our mission.

Our recent member survey is a cornerstone in understanding your priorities and aspirations. As a member-based organization, we recognize the challenge of addressing every suggestion, but our leadership is dedicated to taking the pulse of the membership and acting on the top priorities.

It's heartening to know what we are doing well, providing products and services our members find highly valuable, like the compliance knowledge and advice we provide through InfoLine, Payroll Best Practice Guidelines and more. We commit to continuing to deliver on these valuable benefits that contribute to the professional growth of our members.

We also use the survey results to identify emerging issues and align our services with these evolving needs. For example, career development to close the skills gap is growing in importance, and the Institute will be investing even more to support your career aspirations in the coming years.

External factors also play a pivotal role in shaping the payroll profession, and we must adapt to stay ahead. Artificial intelligence (AI) is one such transformative force, impacting not only our profession but the entire industry and the Institute.

As AI transforms payroll, we are keenly focused on understanding its implications. How can we best mitigate risks and capitalize on the opportunities it presents? The increasing automation in payroll opens avenues for professionals to become more strategic, analytical, and advisory in their roles.

AI is not only transforming the profession but also influencing our programs and workplace dynamics. To navigate this shift, the Institute has established an AI Working Group. This group will delve into the profound impact of AI on the profession, our workplace and education platforms. The insights gained will shape our policies, procedures and the professional development topics we offer.

Your input, combined with a proactive approach to transformative trends, positions us to make informed decisions and provide valuable support as we navigate the future together. ■



Peter Tzanetakis
The National Payroll Institute



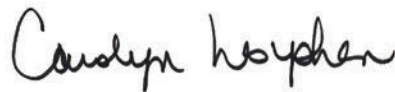
Elevating Payroll Leadership

Being a payroll leader is not just a role; it's a position that brings immense satisfaction, contributing to both organizational success and personal growth. As leaders, we play a pivotal role in maintaining employee trust by ensuring accurate and timely pay, and being a dependable point of contact for payroll questions.

For payroll professionals, the National Payroll Institute is our trusted source of support. Personally, I rely on the Institute to provide up-to-date information on compliance, trends, and best practices. In the past few years, for instance, the Institute has provided guidance on over 750 government announcements impacting payroll. This knowledge is essential in navigating the ever-evolving payroll landscape.

I also love connecting with fellow payroll professionals in person. I find the camaraderie and knowledge-sharing at my local gatherings and professional development sessions around Edmonton really inspire me in my work. Then, the National Conference — this year in Nova Scotia in June — is the chance to connect with peers from across Canada, the USA, the UK, Australia, and more.

As we tackle the opportunities and challenges that 2024 brings, I encourage you to participate in Institute events. By learning from and supporting each other, we'll continue to excel in our roles and strengthen our payroll community. ■



Carolyn Lesyshen, PLP
Servus Credit Union Ltd.

Discipline Notice

Pursuant to Payroll Standards Canada's Code of Professional Conduct Discipline Process, the membership is advised of the following action taken by the Institute's Professional Conduct Committee.

The Professional Conduct Committee recommended to the Payroll Standards Canada Advisory Council to withdraw Amandeep Kaur's Payroll Leadership Professional (PLP) designation for a period of three years. The Payroll Standards Canada Advisory Council approved the recommendation.

The Professional Conduct Committee recommended to the Payroll Standards Canada Advisory Council to expel Diana Egbik from membership and to prohibit her from taking Payroll Compliance Professional (PCP) courses for a period of two years. The Payroll Standards Canada Advisory Council accepted the recommendation.





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The following are some of the most common questions we received through the National Payroll Institute’s Payroll InfoLine™

Q Can employers transfer a bonus payment to a registered retirement savings plan (RRSP)?

A An employer can agree to transfer a bonus or another type of payment to an employee’s personal or spousal RRSP account provided the employee requests this arrangement and the employee has the contribution room.

When paying a bonus to either a current or former employee, employers are mandated to withhold contributions for the Canada/Quebec Pension Plan (C/QPP), Employment Insurance (EI), Quebec Parental Insurance Plan (QPIP), and income taxes. If the employee has sufficient contribution room, they can elect to transfer all or part of their bonus to an active personal or spousal RRSP account. The employer then withholds only C/QPP (up to the maximum annual contributions) and EI/QPIP (if the RRSP is not locked in). No income tax is withheld on the transferred amount. The full value of the bonus is still reported as income on the employee’s tax slip.

It is important to note that for this transfer to be valid, bonus funds must be sent directly from the employer to the designated employee’s or spousal

RRSP account, bypassing any deposit into the employee’s personal account.

To assist members with this process, the National Payroll Institute has developed the template below to provide a structured format for recording all the pertinent information and obtaining the employee’s signature, thereby enhancing the accuracy of payroll records.

Resources

- ▶ National Payroll Institute “Transfer of Bonus into RRSP” template:



- ▶ Canada Revenue Agency:





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T: 416-487-3380 ext. 772

E: InfoLine@payroll.ca

Toll-free phone and email inquiry service staffed by payroll experts with more than 250 years of combined payroll experience

Q How should we manage a situation where an employee on leave receives benefits but no salary from their employer?

A During an unpaid leave of absence, when an employee continues to receive benefit coverage, the employer would record the value of the employer-paid taxable premiums (or other non-cash values) each pay period. These values are subject to CPP contributions. However, the employer is not responsible for collecting the income tax in the pay period if no other cash payment is paid (excluding the value of stock option benefits).

If the total in Boxes 14 and 26 of the T4 slip represents non-cash benefits for the entire tax year, the employer is not responsible for the CPP contributions. Should the employer receive a Pensionable and Insurable Earnings Review (PIER), they can respond to it indicating that the total amounts reported exclusively represent non-cash taxable benefits. Therefore, there is no need for CPP contributions.

If there is any cash payment processed in the tax year, the employer is responsible for the CPP contribution. In a pay period in which the employee is on unpaid leave of absence but still

receiving non-cash taxable benefit amounts, the employer must first apply the pay period exemption before calculating and remitting the CPP contributions on the remaining amount. The employer is responsible for both employee and employer contributions to CPP.

The best practice is to determine the amount required prior to the leave and make payment arrangements with the employee.

The taxable benefit for an employee on leave is reported when the employee receives or enjoys the benefit.

At year-end, this taxable benefit is reported in Box 14 of the T4 slip and coded according to the type of taxable benefit.

Revenu Québec also stipulates that a taxable benefit in kind is exempt from QPP contributions if the employer did not pay the employee any sum of money in the pay period in which the benefit is provided.

At year-end, if the employer only provided a benefit in kind, the value of the benefit is entered on the RL-1 slip using Boxes A and G-1, as well as any other relevant boxes, each corresponding to the type of benefit provided.

Resources

► Canada Revenue Agency:



► Revenu Québec:



Q An employee in Quebec who suffered a work-related injury continued working post-accident but later took time off for physiotherapy. Are the hours for which they were absent paid at 90 per cent or 100 per cent net?

A According to the guide for calculating income replacement indemnity for the first 14 days, when a worker who has suffered a work-related injury returns to work, the employer pays the employee net salary for each day or partial day of absence due to:

- Receiving medical care or undergoing medical examinations related to the injury, or
- performing an activity as part of a personalized rehabilitation plan.

The Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) reimburses the employer, upon request, 100 per cent of the net wages paid, except in cases where the employer has required the worker to undergo a medical examination.

For further clarification, please refer to the detailed guide on calculating income replacement benefits for the first 14 days (available only in French) at :



Q Our corporate head office is in Ontario. We also have a WeWork rental space in Manitoba. We currently have several remote employees in Manitoba who were deemed as province of employment (POE) Ontario based on the legislative requirements in place up to December 31, 2023. Effective January 1, 2024, under the new Canada Revenue Agency (CRA) administrative policy, would the remote employees who go to the WeWork site be considered as POE Manitoba?

A Starting January 1, 2024, the CRA has introduced a new administrative policy concerning remote work. According to this policy, an employee working entirely remotely can be considered as reporting to an employer's establishment if there is a reasonable attachment to that specific location. The CRA has provided indicators to help make this determination.

If an employee is under a full-time remote work agreement (as defined in the new policy), the first step is to assess whether a space that is "occasionally rented" by the employer qualifies as an establishment.

For income tax withholding, CPP, and EI purposes, an employer's establishment is any place in Canada owned, leased, or rented by the employer where employees either report for work or from which they are paid. The determination of whether a location qualifies as an establishment depends on specific factors, and it doesn't need to be a permanent physical location for the purposes of the POE. However, for the "occasionally rented" space to be considered an establishment, it should be used regularly enough by the employer to conduct operations there.

If the "occasionally rented" space does not meet the criteria for an employer's establishment, the employee, despite physically attending the space occasionally, would not be considered to be reporting to an employer's establishment.

The next step is to assess whether the employee is associated with any of the employer's establishments located in Ontario. The CRA has

provided “primary indicators” and “secondary indicators” to help with this assessment.

The primary indicator is whether the employee would physically come to work to carry out the functions related to their employment duties at an establishment, if it were not for the full-time remote work agreement.

The secondary indicators, which generally will need to be reviewed together when determining whether an employee is reasonably considered to be attached to an establishment of the employer, are as follows:

- ▶ the establishment where the employee attends or would attend in-person meetings, through any type of communication;
- ▶ the establishment where the employee receives or would receive work-related material or equipment or associated instructions and assistance;
- ▶ the establishment where the employee comes or would come in-person to receive instructions from their employer regarding their duties, through any type of communication;
- ▶ the establishment that is responsible for or supervises the employee, as indicated in the contractual agreements between the employer and the employee; and
- ▶ the establishment to which the employee would report based on the nature of the duties performed by the employee.

If the employee is found to be attached to an Ontario establishment, subsection 102(1) of the Income Tax Regulations applies, making the POE Ontario. If not attached to any Ontario establishments, paragraph 100(4)(a) of the Regulations would apply, also resulting in the POE being Ontario.

If the “occasionally rented” space is deemed an establishment, the next consideration is whether the employee physically reports to this location. If the employee does report in person (as appears to be the case in this scenario), the new policy becomes irrelevant. According

to subsection 102(1) of the Regulations, the employee’s POE would correspond to the province of the employer’s establishment where the employee physically reports for work, which would be Manitoba.

If not reporting in person, an analysis based on the secondary indicators listed previously is required to determine the POE. Given that the space is “occasionally” rented, not “regularly” rented, by the employer, and there’s no indication it would be without the full-time remote work agreement, it would be challenging to categorize it as an establishment of the employer. Consequently, it’s likely that the POE in this scenario is Ontario.

Q What is the process of issuing a Record of Employment (ROE) for an employee who took a sick leave and later passed away?

A When completing the ROE, you will need to select the appropriate reason code that accurately reflects the situation. In the case when employee initially goes on sick leave, you should use Code D, “Illness or Injury.”

However, if the employee passes away during their sick leave, the employer is obligated to pay out any outstanding wages owed to the employee, such as banked hours, vacation pay, etc. The employer must then amend the original ROE to include these amounts and use reason Code K with a comment in Block 18: “Deceased.”

Although Service Canada advises limiting the use of Block 18 comments, additional relevant details can be provided in this situation. To maintain respect for the bereaved, there is no requirement to mail out the employee’s copy of the ROE.

An amendment to the ROE is not required if the employee, who had previously received an ROE, has no owed wages.

Q My employer wants to start processing expense report reimbursements through payroll. Does this shift mean that the reimbursed amounts will become subject to income tax for employees?

A A reimbursement is an amount you repay to your employee for expenses they have incurred while carrying out their duties of employment. To determine if a reimbursement is taxable, the employer must establish if the employee is the primary beneficiary and has received an economic advantage (measured in money).

Where it is determined that the reimbursement is taxable, the employer has a legal obligation to include it on the payroll, subject it to all statutory withholdings and report it as income from employment on the year-end tax slip(s).

Where a reimbursement is found to be non-taxable, the payments are usually made via accounts payable. However, there is nothing from a compliance perspective preventing these reimbursements from being disbursed using the payroll software, primarily for the convenience of the direct deposit.

A separate pay or earnings code must be created for these non-taxable reimbursement payments, where the amounts will not be subject to statutory withholdings or reported on the year-end tax slip(s).

It is important to maintain detailed supporting records of the expenses, especially as the employer may be required to substantiate that the reimbursements were not taxable.

Q We provide our employees with Amazon gift cards, and we believe that they should be non-taxable to the employees provided the total value does not exceed \$500 annually. Can you please confirm?

A Employers can provide their employees with unlimited non-cash gifts or awards without any tax implications as long as their total combined fair market value (including applicable taxes) is below \$ 500 per year.

As of January 1, 2022, under an updated administrative policy, the CRA has expanded the definition of non-cash gifts to include gift cards, only if all of the below conditions are met:

- ▶ The gift card is provided as a gift for a special occasion or as a recognition award for contributions to the workplace;
- ▶ The gift card is loaded with funds which cannot be converted into cash; and
- ▶ The gift card is designated for a single retailer or a group of retailers identified on the card.

Employers are required to keep detailed records and logs of all the distributed gift cards.

An Amazon gift card, however, does not meet all of the above criteria. It allows a substantial element of choice items from a large number of retailers through the e-commerce platform. In addition, it can be easily transferred into cash. Consequently, the value of an Amazon gift card is considered taxable to employees. ■

Resource

- ▶ Canada Revenue Agency:



“A reimbursement is an amount you repay to your employee for expenses they have incurred while carrying out their duties of employment.”



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Visit today and see why the National Payroll Institute's JobConnect™ is the authoritative career resource for the Canadian payroll profession. Now in its third decade of operation, it has connected thousands of people to payroll jobs.

Navigating 2024:

Trends in HR Management

*By Johanna Van Bilsen,
Training Practice Lead,
MaxPeople*





Payroll and HR professionals are often expected to wear multiple hats, including supporting or leading the management of your organization's most precious resource: your people.

Given your integral role in the organization's success as a payroll extraordinaire, you must remain vigilant by staying on top of what's happening in human resources (HR), training and development, recruitment, and employment law. Let's explore the trends to watch out for in 2024.

Human Resources Trends

Integrating AI: Artificial intelligence (AI) is reshaping HR processes, offering insights for informed decision-making, enhanced workforce analytics, talent acquisition, employee engagement and so much more. However, you have to beware of the pitfalls of AI, including the potential for discrimination, data storage and security concerns, and everyone's biggest fear — its ability to replace human-held jobs.

Stay ahead of the curve and take action now to implement comprehensive policies that help to protect against the negative aspects of AI integration, and address ethics, data privacy and security, as well as legal compliance. Employee training and awareness, as well as regularly updating policies, are also key.

Outsourcing solutions: During this time of economic uncertainty, many organizations are turning to outsourced HR solutions for cost-effective, on-demand specialized expertise.

As payroll professionals, you already have so many responsibilities that you may wish to consider exploring such options. By outsourcing some responsibilities, you can better focus on core duties, strategic initiatives and overall workforce well-being.





Training and Development Trends

Closing the skills gap: Closing the skills gap in your organization begins with conducting a learning needs analysis, which allows you to implement targeted training programs for high-potential employees to hone their leadership skills. This long-term approach generates a workforce equipped to navigate the evolving business landscape and prepares them to step into higher-order roles as they become available.

Many organizations experience far more success when they promote from within, rather than hire outside talent, because it reduces the risk of a bad fit. This strategic investment enhances individual performance along the way and cultivates a culture of continuous improvement.

Returning to in-person training: While virtual and on-demand professional development became the norm during the pandemic, we're seeing the return of in-person, instructor-led training. In-person training, such as retreats, conferences and skill-development sessions, provide a richer learning experience through

face-to-face discussions, collaborative problem solving and feedback. In-person learning also has positive social benefits, including team building and peer-to-peer knowledge sharing.

Payroll professionals who are considering an investment in training should seek a provider who takes the time to investigate your needs, and tailors the content and support accordingly. This will ensure a smooth and meaningful experience for all.

Recruitment Trends

Outsourcing support: If you have been involved with recruitment lately, you know top talent is getting harder to find — and keep. Candidates are receiving multiple offers and employers are being forced into “bidding wars.” Organizations are therefore increasingly relying on outsourced recruiters to supplement their efforts.

Outsourced recruiters can leverage their vast talent pools and creative sourcing tools that most of us simply don't have access to. This means a shorter time to hire, reduced pressure on internal resources, and vetted candidates for hire.

Integrating behavioural-based assessments: Effective recruitment is costly and time consuming — but the cost of hiring the wrong individual can be far more detrimental. To strengthen your assessment of job fit, and align candidates with role and organizational competencies, behavioural-based assessments are your best bet.

Our firm, for example, leverages an assessment that starts with a survey to define the traits essential for success in a specific role. From there, we administer a survey to the short-listed candidates to assess their behavioural characteristics in relation to the role to gain a deeper understanding of their suitability. From our experience, integrating behavioural-based assessments into the recruitment process saves hours of guess work and contributes to a comprehensive talent acquisition strategy.

Employment Law Trends

Safeguarding employment agreements:

An employment agreement is the foundational legal document that defines the essential terms and conditions of employment between an employer and an employee. It covers key elements such as job responsibilities, compensation and benefits, and the employee's entitlements upon termination. It is essential that employers have strong, enforceable employment agreements for their employees.

Believe it or not, some organizations are working without any employment agreements at all, while others may be inadvertently working with outdated or invalid agreements, which can leave them just as vulnerable. Across Canada, courts have refused to enforce the terms of poorly constructed employment agreements. Most notably, poorly drafted or outdated termination clauses are regularly challenged successfully by employees, leaving employers susceptible to significant costs for departing employees.

Effective management of your organization's employment agreements can improve employee morale, provide operational consistency, and save thousands in costs and fees, while acting as a strong deterrent to wrongful dismissal claims. Our advice is to have your agreements reviewed regularly by an experienced employment lawyer to ensure you are safeguarded.

Approaching compliance proactively:

Compliance policies and training, spanning health and safety, anti-discrimination, harassment, violence and accessibility, serve as the foundation for a safe and inclusive workplace. While, from a legal standpoint, adherence to these policies is imperative to safeguard the organization against potential litigation and regulatory penalties, a strong commitment to compliance also fosters an environment free from discrimination, harassment and violence, enhancing the employer's brand as a workplace where every individual is respected, valued and included.

“Effective management of your organization’s employment agreements can improve employee morale, provide operational consistency, and save thousands in costs and fees.”

Taking compliance seriously is not only a legal necessity but a strategic investment in the well-being, reputation and success of the organization.

As payroll and HR professionals, it's our collective responsibility to lead the way. Stay informed, stay proactive and thrive in 2024! ■

To learn more about MaxPeople and the topics discussed above, please reach out to us at chat@maxpeoplehr.com. We're always ready to help you navigate the world of HR in 2024 and beyond.



The 2023 MEMBER SURVEY:

A Q&A with Laurence Fourchet, Manager of Research

By Erin Griffin, Manager of Public Relations, National Payroll Institute



Meet Laurence Fourchet, who joined the National Payroll Institute in 2021 as Manager of Research.

Research is one of the National Payroll Institute's strategic priorities to ensure we remain at the forefront of what is happening in the world of payroll and beyond.

In 2023, Laurence oversaw the creation, deployment and analysis of our regular Member Survey (commonly referred to as our Member Census) — an important tool to help us hear from our members and evaluate what the Institute can do to continue to improve our offerings to best serve their needs.

Read on to hear more about the importance of research for the Institute, and the 2023 Member Survey and what we've discovered so far.

Hi, Laurence. Can you tell *DIALOGUE* readers about your role and responsibilities as Manager of Research for the National Payroll Institute?

The purpose of the Research Department is to give the Institute insights for making better decisions impacting the organization and the payroll profession.

Effectively, this means collecting and analyzing information and data about the Institute, its environment, its members, partners and stakeholders, to inform strategy, strengthen the robustness of decision making, and identify ways in which the Institute can better serve members and further elevate the payroll profession.

Why does the National Payroll Institute conduct a member survey?

Every three years, the Institute conducts

a Member Survey to learn more about our members, the issues our members care about and the direction they would like to see the Institute take in the coming years. These answers inform us about member satisfaction, members' wants, needs, desires and engagement level — and most importantly, where we can continue to strengthen our offerings.

It's thanks to your willingness to share your experiences that we're able to do this important research, which benefits the payroll community as a whole.

How was the survey conducted?

In September 2023, members who agreed to receive communications from the Institute were invited to participate in our online survey. In total, 5,208 members participated.

The data was then anonymously aggregated and analyzed by our research partners, before being passed on to the Institute for evaluation.

The 2023 questionnaire was based on the 2020 version and updated with the Institute's current strategic priorities in mind. The 2023 National Payroll Institute Member Survey held several key objectives: First, to assess members' awareness of and satisfaction with the Institute services and benefits, secondly, to determine members' priorities for the Institute's service offerings, third, to identify potential opportunities for new services, and finally, to assist with strategic planning.

How does the Institute use the results of the member survey?

The member survey is a great tool that helps the Institute better understand who our members are today (age, industry, role, number of years in payroll, etc.), which is important to assess regularly as the payroll industry and profession are constantly evolving. It's also important for us to assess and track member satisfaction, both to understand what offerings are resonating well with members and to identify areas for improvement.

The survey results and actionable insights generated allow us to better identify the

changing needs and expectations of our members and identify creative and innovative solutions to meet them. This could mean introducing new services or offerings, expanding on our current programs or even eliminating those which are no longer serving our members.

Ultimately, the Institute uses the survey data to ensure that the work we do and the services we offer reflect our membership's diverse needs.

What makes this year's member survey different from those done in years past?

The survey questionnaire was revamped in 2023. Questions that were no longer relevant were removed and new ones were introduced. Of course, we kept core survey questions such as the Net Promoter Score (NPS - a metric used to evaluate our members' loyalty by looking at their likelihood of recommending the Institute to a colleague), the Customer Satisfaction Score

(CSAT, a metric that indicates how satisfied members are with our products and services), what members perceive the purpose of the Institute to be, and their views on our advocacy efforts.

Data received is compared to previous surveys to track organizational performance over time, identify areas of improvement and make predictions about future trends.

In the months to come, members can look forward to some of the deeper findings of the research being released, which will provide insights on the current state of the payroll industry, which I think will be very valuable to our payroll community.

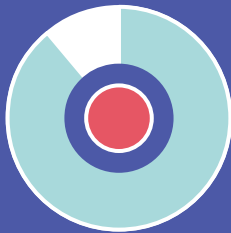
What were some of the high-level findings of this year's survey?

Some of the key learnings from the 2023 survey can be categorized into two buckets: what the Institute is doing right and where there is room for improvement.

Member Survey Results

What we're doing right

We're proud to share that there are a great many areas where our members feel we're doing well:



89% of members say they trust the Institute



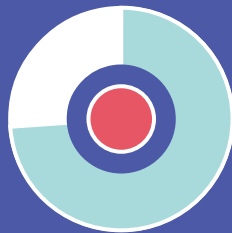
85% of members say their membership is valuable



76% of members agree/strongly agree that the Institute is committed to serving their needs



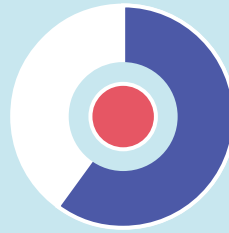
86% of members say they are proud to be a member of the Institute



74% of members agree/strongly agree that being a member of the Institute has helped them achieve some of their professional goals

Where we can improve

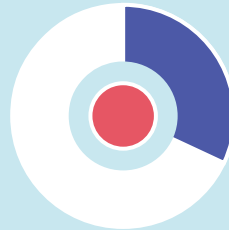
It's as important — if not more so — to understand where our members feel we can do more to support them. Through the survey, we've identified a number of places that require our attention.



60% of members say they want more information on the benefits of their membership



64% of members say they want more payroll-related information from the Institute



32% of members say they have made valuable connections through the Institute

We hear you. We're already hard at work to address these opportunities and commit to sharing more with you in 2024. Additionally, there are a number of new offerings coming your way throughout the year, all designed to help you grow, connect and thrive in your payroll career. The Institute cares deeply about our members — you're why we do the work we do! Let us show you.

These results are so informative for the Institute as we continue to build and develop our events, initiatives and offerings. You can be sure that these findings will be applied in our planning in 2024 and beyond.

Again, thank you so much to those who participated in this important research. The Institute and the payroll community thank you for sharing your invaluable experiences to make membership with the National Payroll Institute all that it can be. ■

*Laurence Fourchet,
Manager of
Research, National
Payroll Institute*



Congratulations

to the Inaugural Payroll Leadership Award Winners

To celebrate outstanding leadership in the payroll profession, the National Payroll Institute introduced the Payroll Leadership Award in 2023. This award recognizes professionals who go above and beyond, making a significant impact on their organizations and contributing tirelessly to the broader payroll community.

The inaugural recipients are:



Chantal Gauthier,
Payroll Supervisor at
Agnico Eagle Mines
Limited (Rouyn-
Noranda, QC)



Diane Marier, PLP,
Associate Director
of Payroll at the
University of Ottawa
(Ottawa, ON)



Erin Sinnott, PLP,
Payroll Manager,
Christie Digital
Systems
(Kitchener, ON)



Chantal Gauthier

With a career spanning over two decades, Chantal Gauthier's journey with Agnico Eagle Mines Limited is a testament to her resilience and dedication to excellence.

"Chantal is an exceptional payroll leader who deserves this recognition."

- **Charlène Guay**

• **Leadership:** Chantal began with Agnico Eagle Mines as a payroll officer, rising within the company to her current role as the General Supervisor of an 11-member payroll team. Responsible for managing payroll operations for over 4,100 employees weekly, Chantal has become an indispensable force driving the success of the organization.

Beyond her professional achievements, Chantal's kind-hearted nature and positive energy contribute to maintaining a harmonious work environment. She places a strong emphasis on her team's professional development and fosters open communication, creating a culture of collaboration and support.

• **Organizational impact:** Chantal continuously adapts to meet organizational needs, leveraging each team member's strengths to be successful. Through various organizational challenges, including interruptions in mining operations, new mine openings, closures, acquisitions and the pandemic, she guided the organization on payroll issues and supported her team to maintain a positive work environment.

• **Commitment to the profession:** Chantal's involvement on essential committees, such as the pension committee, employer/employee collaboration committee and others, showcases her commitment to payroll best practices within her organization and beyond. Her expertise has made her the go-to person for payroll-related matters within the company and solidified payroll as a key player in organizational success.

"Her entire team agrees that Chantal is an exceptional payroll leader who deserves this recognition," says her nominator, Charlène Guay. "Combined with her twentieth anniversary at our company, this is a perfect occasion to highlight her exemplary leadership."



Diane Marier, PLP

Diane Marier's contributions to the University of Ottawa over the past eight years reflect her commitment to excellence and innovation in payroll management.

"Diane is seen as an expert and a leader"

- Marc Lafleur

- **Leadership:** At the heart of Diane's success is her exemplary leadership style. Serving as a role model for her team, she motivates colleagues towards positive change and champions payroll best practices. Her approach not only uplifts her immediate team but inspires a culture of excellence throughout the organization.
- **Organizational impact:** Diane's fingerprints are all over the University of Ottawa's payroll landscape. She is a champion of innovation, continuous improvement and excellent customer service. A key player in the successful implementation of a new HR payroll system, Diane's efforts underscore her dedication to ensuring the long-term sustainability of her organization.
- **Commitment to the profession:** In an environment marked by constant deadlines and regulatory changes, Diane has excelled in promoting engagement and recognizing staff achievements. Beyond her role at the University of Ottawa, Diane actively contributes to the payroll community, advocating for the profession and emphasizing continuous professional development. Her engagement with National Payroll Institute activities, coupled with her role as a course instructor in the Ottawa region, underscores her commitment to advancing the payroll profession.

"Over the past few years, the university had been working on a project to change our HR payroll system, and we went into production on May 1, 2023. Diane played a key role in the project's progress and success, while also continuing her masterful work for the payroll department," explains her nominator Marc Lafleur. "She is seen as an expert and a leader, not only by her own team members but by upper management and by our customers in various faculties and departments."



Erin Sinnott, PLP

In addition to expertly overseeing payroll operations for Christie Digital Systems, Erin Sinnott is setting new standards in global Human Capital Management (HCM) system implementation and change management.

“Under Erin’s leadership, payroll staff have all achieved or are working on their Payroll Compliance Professional (PCP) designations and beyond.”

- Jackie Beynen

- **Leadership:** Erin manages a team of three through processing 372 payrolls per year. She also recently led her company’s team of payroll and human resource professionals through a global HCM system implementation project, covering 4 regions, 16 countries and 22 pay groups. Her expertise and dedication to global standardization, automation and efficiency not only streamlined processes, but also significantly reduced errors across the organization.
- **Organizational impact:** As the Payroll Manager, Erin fosters a culture of learning, developing and hiring staff to support the goal of global standardization in payroll. She has forged strong relationships across departments and countries, emphasizing effective communication and collaboration, to ensure the annual \$153 million in global payroll, benefits and remittances are processed accurately and efficiently.
- **Commitment to the profession:** Erin ensures company budgets include professional development to foster a knowledgeable payroll team capable of handling processes globally. To stay on top of latest trends and developments, she maintains memberships with various payroll associations around the world and encourages participation in relevant webinars, courses and other activities.

“The HCM system implementation is known and recognized through the company as the single best project implementation to date,” says her nominator, Jackie Beynen, adding that under Erin’s leadership, “payroll staff have all achieved or are working on their Payroll Compliance Professional (PCP) designations and beyond.”

These three winners stand out as leaders in the payroll profession. Their achievements, commitment to professional development and dedication to best practices across different sectors elevate payroll in Canada and set new standards for excellence on a global scale. Congratulations! ■

Exploring the **WHAT, WHEN AND HOW**

of Electing to Stop Canada and Quebec Pension Plan Contributions

*By Irena Stoyanova, PLP, Payroll Compliance Advisor,
National Payroll Institute*

In Canada, two robust public insurance plans provide income replacement to contributors and their beneficiaries at retirement and in the event of disability or death. These are the Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP).

The CPP is federally governed and provides income replacement to working and self-employed contributing individuals across all provinces and territories except Quebec. The Province of Quebec administers its own Quebec Pension Plan, which is a compulsory public insurance plan that mirrors the CPP, providing pension, disability and/or death financial benefits to Quebec contributors and their beneficiaries.



Under both plans, employers are required to deduct contributions up to a specified age for employees who:

- Are in pensionable employment during the year; and
- Are not considered to be disabled under the CPP or QPP.

Contributions are deducted up to legislated annual maximums per plan and must be matched by the employer dollar for dollar.

There is a general misconception that CPP and QPP deductions should automatically stop when an employee turns 65, generally regarded as the “standard” retirement age, but this is not the case.

Federal Requirements Under the CPP

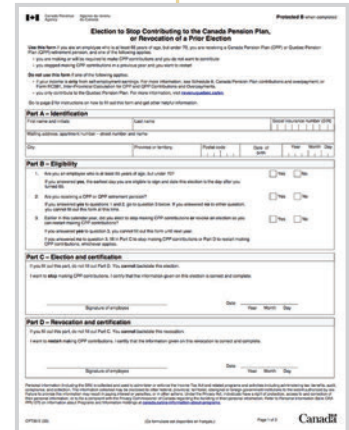
CPP contributions (often referred to as deductions) are mandated for employees aged 18 to 69. The deductions must commence on the first pay date in the month after an employee turns 18 years of age and stop on the first pay date in the month after the employee has turned 70 years of age.

Employees, however, may elect to voluntarily stop contributing to the CPP if they are at least 65 but under 70 years of age and in receipt of CPP or QPP retirement pension. This election can be made or revoked only once per year.

To make this election, employees must complete form CPT30, “Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election” (scan the QR code at right to link to the form). The original form must be sent to the Canada Revenue Agency at the address noted on page 2 of the form. A copy of the form must be retained in the employee’s file.



CPP contributions will stop on the first pay date in the month following the month in which a copy of the election form was provided to the employer. The election remains in effect until revoked or until the employee turns 70, whichever occurs earlier.



Form CPT30



There is a general misconception that CPP and QPP deductions should automatically stop when **an employee turns 65**.



QPP deductions apply to employees between the ages of **18 and 72**.



Provincial Requirements under the QPP

Following recent amendments to *The Act respecting the Quebec Pension Plan*, the following changes came into effect in 2024:

- The obligation to contribute to the QPP ends for workers over 72 years of age; and
- Workers aged 65 and over who are recipients of a retirement pension can elect to stop contributing to the QPP.

As such, QPP deductions apply to employees between the ages of 18 and 72. The deductions must commence on the first pay dated in the month after an employee turns 18 years of age and stop effective January 1 of the year after the end of the year in which the employee turns 72 years of age.

Effective January 1, 2024, Quebec employees can elect to voluntarily stop contributing to the QPP if they are at least 65 but under 73 years of age at the end of the year and in receipt of CPP or QPP retirement pension. This election can be made or revoked only once per year.

To make this election, employees must complete form RR-50-V, “Election to Stop Contributing to the Québec Pension Plan, or Revocation of an Election” (scan the QR code at right to link to the form). The original form must be sent to Revenu Québec at the address noted on page 2. A copy should be retained in the employee’s file.



Form RR-50-V

QPP contributions will stop on the first pay date in the month following the month in which a copy of the election form was provided to the employer. The election remains in effect until revoked or until December 31 of the year in which the employee turns 72, whichever occurs earlier.

It remains the employer's responsibility to ensure that the correct amounts of CPP or QPP have been deducted from their employees prior to effecting any elections to stop contributions to the plans.

The employer would prorate the maximum annual contribution over the employee's number of pensionable months in the year, i.e., up to and including the month before the election becomes effective, and must ensure this prorated maximum contribution amount has been correctly deducted.

Employers can use the following digital tools provided by the Canada Revenue Agency and Revenue Québec designed to streamline calculations and ensure compliance:

- ▶ Payroll Deductions Online Calculator (PDOC) to verify CPP deductions:



- ▶ WebRAS – Calculation Source Deductions and Employer Contributions to verify QPP deductions:



Workplace Privacy in the Digital Age


By John Wunderlich

It's been a while since I have written about workplace privacy for *DIALOGUE*, so this article is a catch-up and a refresher.

Let's start with what has stayed the same. Payroll professionals are committed to respecting their employees' privacy in the context of the employment relationship. This may or may not be reinforced by legislative requirements, depending on your location and the jurisdictions in which you operate. Canadian privacy legislation is a patchwork across federal and provincial jurisdictions in the public and private sectors.

The short version is this:

- Public sector employees have legislation that protects their privacy rights, except provincial employees in Ontario, under various public sector privacy and freedom of information statutes.
- Federal private sector employees (those who work for organizations that operate under the *Canada Labour Code*) are covered by *Personal Information Protection and Electronic Documents Act* (PIPEDA).
- Provincial private sector employees do not fall under PIPEDA. They are protected under privacy legislation only in those provinces with such legislation, namely British Columbia, Alberta and Québec.



While the overall commitment to respecting privacy remains, technological and other noteworthy changes have occurred. This includes the evolving impact of social media; the implications of remote work (and the technology for the supervision of remote work); and artificial intelligence (AI).

Social Media

Your employees are on social media. That is likely to include not only individual accounts on the various channels but also employee groups or employee group chats that enable them to talk amongst themselves — sometimes about the workplace. In some ways, this is akin to when employees meet at a bar or restaurant after work to socialize and exchange notes. Depending on the nature of the group, supervisors or managers may or may not be welcome additions.

Employers should respect employee desires to exclude management from their social media groups. Nothing is more likely to poison employee engagement than the thought of management “spying” on employees in their personal spaces.

Employers should also note that contradictory internal messaging to different groups of employees is likely to be identified in these spaces and become topics of employee discussion. Therefore, employers should ensure that employee communications are transparent, and that different messaging to different employee populations is reasonable and employment related.



Protecting vs. Respecting Privacy

I prefer to use the phrase “respecting” rather than “protecting” when talking about privacy. Respecting privacy suggests employees have rights and preferences the employer should take steps to respect. Protecting privacy suggests employers are responsible for determining what privacy protections they choose or must implement.

In other words, respecting privacy is forward-thinking and engages employees, whereas protecting privacy is more likely to lead to checkbox exercises that may or may not address employee concerns.





Remote Work and Workplace Surveillance

While the idea of remote work has been with us for quite some time, the pandemic triggered its widespread use overnight. Companies with technologies, policies and procedures based on employees showing up on site and using employer-supplied equipment found themselves dealing with the opposite: front-line employees needing access to company resources from their homes, sometimes with their own equipment.

To support employee privacy rights when working remotely, employers should have clear policies, which recognize that employees have a right to a private life in their homes even when they are remote workers. They should also consider addressing what employer-supplied equipment may and may not be used for.

Of particular note is the rise of so-called “brassware” that enables employers to monitor employees through their laptop cameras or ensure that their keyboards and mice are continuously active. An employee’s home is not a branch office of the firm. This computer-mediated surveillance of the employee’s workstation must have boundaries — both to respect privacy rights and promote engagement from employees.

AI

Like many technologies, AI-enhanced tools in the workplace are being used to enhance productivity and reduce costs. For instance, employers may use AI to sift through resumes and perform automated background checks to identify qualified candidates, automate and make routing decisions about

internal workflows, and create content* for various purposes.

The privacy concerns around using AI include:

- ▶ Collecting information about prospective employees that violates human rights or employment standards;
- ▶ Using the biases in training models to automate those biases in hiring (e.g., if your employee base has been traditionally white and male);
- ▶ Collecting information about employees for training data without consent;
- ▶ Making decisions about hiring or promotions based on algorithmic recommendations that cannot be explained or justified.

Given that these new technologies are being deployed, you would be right to evaluate the capabilities of new technologies in terms of the outcomes you already use to manage payroll and HR:

- ▶ Does the technology improve the capability of employees to do what you hired them to do?
- ▶ Does the technology improve employee engagement and organizational performance?
- ▶ Are employees’ privacy rights being respected?

The ROI for investing in new technologies should be a better workplace and a higher performing workforce whose privacy you respect. ■

John Wunderlich is an information privacy and security expert. He has consulted globally on privacy and security. Because of his background in IT/operations and process improvement, John brings a unique and practical perspective to organizations or individuals that are responsible for managing sensitive information. Find him at www.wunderlich.ca.

**The author may or may not have used automated tools in the creation of this article.*

A Tribute to **Mike Levac** *(1959-2023)*

The National Payroll Institute respectfully remembers Joseph Micheal Arthur (Mike) Levac, who passed away at the end of 2023.

Mike contributed to the National Payroll Institute as a volunteer and subject matter expert for over 30 years before he retired from payroll in 2019. He served on the Board of Directors starting in 1993 as the Director of the Communications Committee. Under his leadership, the Communications Committee transformed the *DIALOGUE* newsletter into the *DIALOGUE* magazine that we know today. The Communications Committee received the Chairman's Award in 1996.

Mike's influence extended beyond communications, as he served on the Board until 2000 and was the Board Liaison to the Federal Government Relations Advisory Council (FGRAC, now Federal Government Relations Committee). He played a pivotal role in strengthening our ties with key government bodies, and he was a key participant in writing the Institute's position paper on tuition as a taxable benefit, which resulted in our recommendations being adopted in their entirety. This change was announced at our conference that year with the release of the Interpretation Bulletin on Tuition. After leaving the Board, Mike continued to be actively involved with the FRGAC until 2003, including serving as its Vice-Chair from 2000 until 2003.



In addition, Mike was a well-known member of the "Paycheques," a group of payroll professionals who provided entertainment at several conferences, showcasing the fun and engaging side of Mike that endeared him to many.

Mike's contributions were recognized with the Board of Directors Award in 2001 (now the Diana Ferguson Award) and the Fellow of the National Payroll Institute Award in 2012.

His absence leaves a void that will be keenly felt, but Mike's spirit will endure in the hearts of the National Payroll Institute and all those fortunate enough to have known him. ■

Global Payroll

What's the Same and What's Different?

By Max van der Klis-Busink, RPP

Global payroll is the management and operations of a payroll in more than one country. But is it that simple? Definitely not. Managing and operating payrolls across borders is like weaving a complex web. From languages to time zones and more, each country brings its own fair share of complexities.

To put that into context, let's take a look at some examples from this year's **Global Payroll Complexity Index Report** by Alight.¹



France: Maintains the top spot for complexity, standing out due to a high number of required reporting fields and manual reporting to the government.

Germany: Three per cent more complex than in 2022, Germany makes its way up the list due to the rise in mandatory deductions and varying pay frequencies.

Switzerland: As a result of multiple local languages and years of record-keeping, Switzerland also saw a one per cent increase in complexity this year.

Balancing Cultural Differences and Efficiency

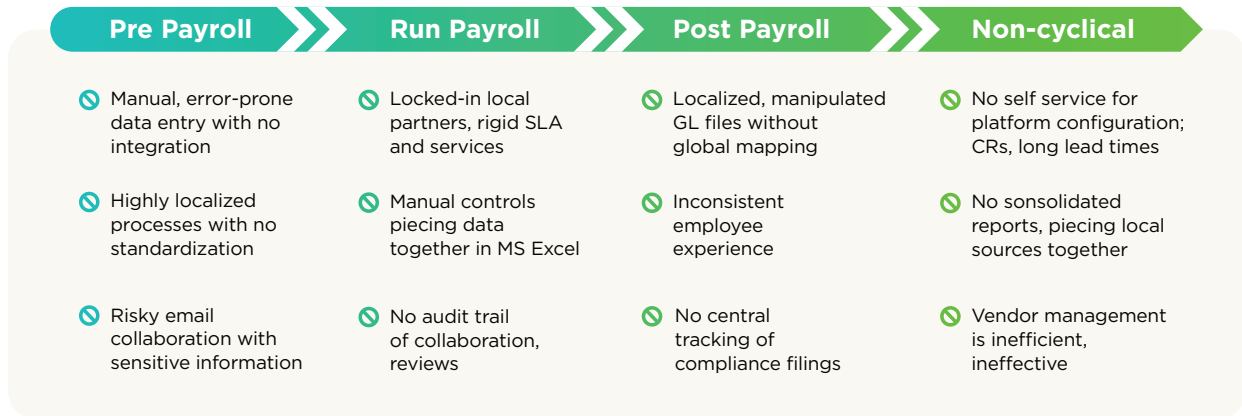
You can't assume everyone is speaking the same language, quite literally. While English is often the most commonly spoken, for many it is likely their second, third or even fourth language. When considering communication styles, leadership approaches and international operations strategies, it's essential to keep that in mind. If you want to achieve seamless efficiency, you first need to master smooth communication.

Managing communication and efficiency can become even more complex when your active working hours don't match up with those of your fellow payroll professionals on the other side of the world. This is inevitable in global payroll, but often means that teams have to work extra hours, especially close to the cycle end. While this is a testament to the dedication of (global) payroll professionals, it's vital to prioritize frictionless communication to bridge that gap.

¹<https://www.alight.com/thought-leadership/2023-global-payroll-complexity-index-report>

Challenges vs. Controls

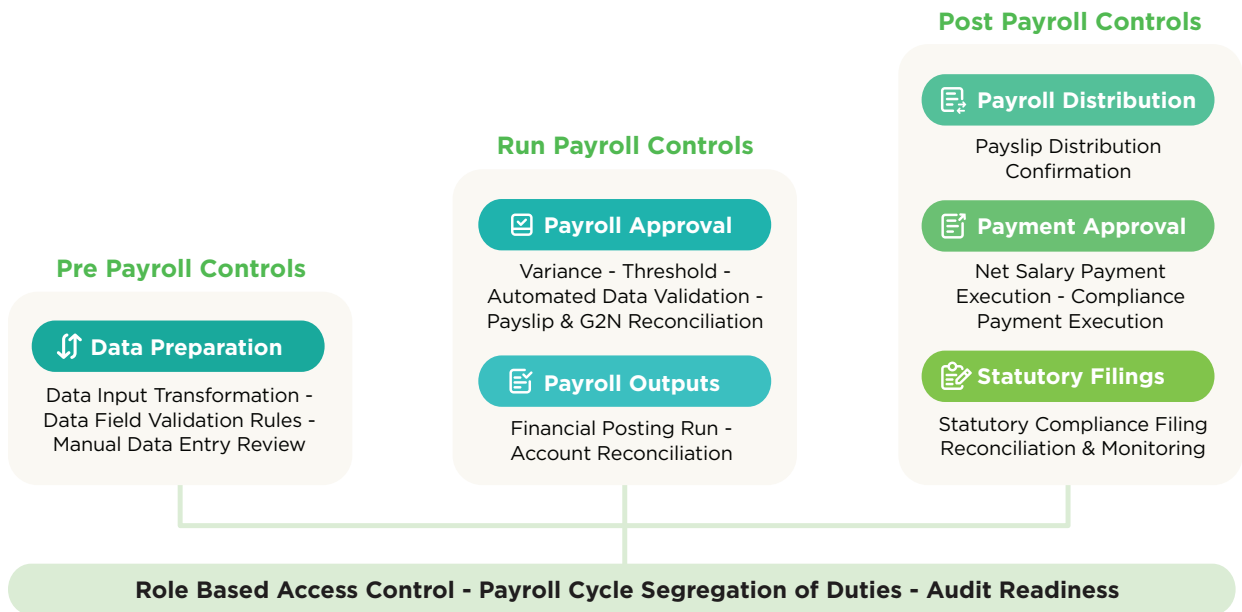
There are also challenges related to the various stages of the payroll workflow.



The good news? You can build a global payroll control framework to tackle each of these challenges head-on. To do so, standardization and consistency are key.

By implementing globally standardized controls, you can mitigate key risks while allowing for local deployment. This consistency also ensures that your payroll operations remain audit ready at all times. To ensure the right people have the right access to the right information, these controls should also be role-based, with a clear payroll cycle segregation of duties.

Below is an example of what that control framework could look like. Each stage of the workflow has its own set of controls which ensure accuracy and compliance.



With a global payroll control framework like this, you can efficiently operate and evidence your controls across your entire global payroll landscape. However, it's also essential that the platform you use to manage your operations is vendor- and service-level agnostic to review more payrolls in more countries in less time.

Vendors, Service Levels and Payroll Models

Let's now take a look at the different vendors, service levels and payroll models for various country sizes.

Cluster - grouping of countries	Service Levels	Vendors	
		Services	Platform
(X) Large Countries > 1.000 EEs 3 countries	In-house for XL, Processing Service for L	Local Best of Breed Payroll Engines	Modular Global Payroll Platform deployed selectively across clusters
Medium Countries > 50-1.000 EEs 10 countries	Managed Services, with ancillary services	Regional Accounting Network	
Small Countries > 50 EEs 10 countries	BPO with HR and tax advisory	Local Best of Breed Payroll Vendors	

A modular global payroll platform deployed selectively across clusters, enables local expertise on a global scale.

What is modularity in global payroll? A modern, technology-driven approach works by implementing payroll automation selectively to address specific areas of need like consolidated global reporting, HCM-to-payroll data integration or general ledger integration.

By taking this agile approach, you can reduce costs, mitigate risk and minimize disruption. It also helps you get results faster, allowing you to enjoy the benefits on your timeline and your terms. And you can then pick the best local payroll providers for each country to actually process your payroll.

Careers in Global Payroll

Has this sparked your interest in global payroll? If so, here are some insights on what skills global payroll hiring managers usually look out for:

- **Interpersonal skills:** communication, cultural awareness
- **Strategic skills:** critical-thinking, problem-solving
- **Management skills:** leadership, vendor management
- And, of course, knowledge and passion for payroll!

If you possess all of these skills, what could a potential career path in global payroll look like for you?



My parting advice for all of those interested in global payroll is to stay informed, always keep learning, and embrace the ever-evolving complexities with passion and confidence! ■

Max van der Klis-Busink is the Head of Service Delivery at Payzaar, a global payroll management platform. He has 17+ years experience with managing global payrolls and is known for his true passion for payroll. He won the inaugural Global Vision Award from the Global Payroll Management Institute in 2018. Max specializes in building global teams that deliver a payroll experience against the highest standards. He is also known for challenging the status quo to drive progress, both for himself and his clients.

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Honour Roll

The National Payroll Institute wishes to recognize and congratulate the professionals who recently achieved the designations of Payroll Leadership Professional (PLP), Payroll Compliance Professional (PCP) and Professionnel de la paie du Québec (PPQ).



Zend Aurophy, ON
Hyunyoung Beck, ON
Irish Joyce Belamide, MB
Bukola Benedict, ON
Jasmine Bhasin, BC
Jodi Brindley, ON
Laura Carmichael, ON
Caron Chan, BC
Ting Chen, ON
Falguni Desai, ON
Marianne Lhynn Dioso-
Sturzoïu, AB
Syed Sarwar Hussain, ON
Celeste Jervis, ON
Tobi Lee, ON
Ying Lin, BC

Zwahira Mahamoodally, ON
Chrystina Mangru, ON
Nenens Mayo, AB
Jennifer McAllister, ON
Aya Mohamed Ali, ON
Lorraine Montague, ON
Andrea Mullaney, BC
Sarah Ng, BC
Lori Olsen, AB
Mariel Ortiz, MB
Kendall Pretorius, AB
Kavitha Ramanathan, AB
Hemaxi Rana, QC
Pantea Rezvanirad, ON
Stephanie Rolf, AB
Fariza Saidmirzoeva, ON

Gisele Saumure, ON
Jennifer Slade, ON
Reneesha Smickle, ON
Li Song, BC
Azfer Syed, ON
Stephanie Taft, ON
Katrina Timmerman, ON
Lina Valencia, ON
Trina VanTassel, NB
Louise Wood, ON
Hongxiang Xin, BC
Grace Yeung, AB
Feng Zhang, ON
Wenqing Zhao, AB
Xiaoxiao Zheng, ON



Matthew Addley, NS
Akansha Ahluwalia, ON
Janet Ajayi, SK
Marithes Albores, BC
Janelle Aldrich, AB
Lina Alexandre, ON
Natasha Ally, ON
Azadeh (Azie) Amirani, BC
Sabah Amor, QC
Nicole Angelozzi, AB
Lioudmila Antonova, QC
Arpita Arora, ON
Chelsea Askew, AB

Bekele Nigatu Aychalet, ON
Leanne Bailey, AB
Nadine Bak, BC
Velma Baker, AB
Indrani Banerji, ON
Marsha Banks, ON
Shlomit Baran, ON
Ambreen Bashir, ON
Chantelle Bateman, ON
Colleen Beckett, ON
Rasheedat Bello, ON
Rafik Benaïssa, QC
Sandra Bennie, SK

Michael Bentley, BC
Christine Bergen, MB
Miranda Berry, BC
Candice Best, NS
Prabhjot Singh Bhullar, AB
Ashley Billard, NS
Sandra Blair-Thompson, BC
Amanda Bodner, MB
Heather Boey, BC
Chelsey Bogdanovich, AB
Jillaine Bohne, BC
Julie Bolduc Martel, QC
Jessica Bonneau, QC



Brooke-Lynn
Boomhour, ON
Emilio Borrego, TX
Rolf Bossé, QC
Rym Yasmina Boukikaz, QC
Dominique Boulay, QC
Manpreet Brar, ON
Natesha Bromfield, ON
Leah Brooks, BC
Shelley Brown, ON
Julieta Bugayong, AB
Tammy Burton, NS
Maria Teresita
Bustamante, MB
Basilia Cabanlit, ON
Cecil Camahalan Reyes, BC
Nelia Canares, ON
Monica Carballo, ON
Genevieve Carrier, AB
Luz-Stella Casallas, QC
Pia Casilagan, AB
Linsa Chacko, ON
Fanny Chan, BC
Josee Chauvin, QC
Ai Ting Chen, AB
Min Chen, ON
Anila Chittinappilly
George, ON
Eunhye Cho, ON
Juo-Mei Chu, ON
Lindsay Chubb, ON
Lucas Chung, BC
Kim Cleroux, ON
Elena Cojuhari, QC
Debra Cole, ON
Joann Concepcion, BC
Janice Cannon Fifer, MB
Deborah Coultish, BC
Kendra Cullingham, ON
Amanda Cunningham, AB
Othmane Daghy, QC
Nicole Daniel, ID
Shantanu Debnath, ON
Mischel De Jesus, SK
Minyi Deng, BC
Carolyn Dennis, AB
Tanya Deutsch, BC
Sonjit Dhaliwal, BC
Elisa Dinis Fernandes, ON
Esther Dixon, ON
Volha D'Mello, ON
Nicole Dolch, ON
Irlana Camila Domingues
Arantes Da Silva, ON
Hailey Drisdell, AB
Andreane Drouin, QC
Peng Du, BC
Kelly Dufty, AB
Heidi DuMaresq, ON
Kristina Dunyushkina, ON
Jennifer Dupuis, ON
Christa Duxbury, AB
Mitchell Dyer, NL
Solomon Efele, MB
Marjan Eilkhani Pour, ON
Krista Elder, NB
Wendy Elejalde Murillo, ON
Abier Elkordi, ON
Ruth Ewen Fang, BC
Jeni Fata, BC
Ze Hui Feng, ON
Charito Ferrer, BC
Natashia Fisher, MB
Kimberley Fitzgerald, NL
Taryn Fogtmann, AB
Sylvia Folfas, ON
Vale Fortin, BC
Jeanette Fougere, NS
Franca FPalucci, QC
Marie Michèle François, QC
Kim Frayne, ON
Lori Fuchs, ID
Olubunmi Gab-
Opadokun, ON
Marian Gandire, BC
Thais Garcia Da
Silva Fraga, BC
Lijo George, YT
Ulduz Ghahramani, BC
Raylene Giles, NS
Glib Gisis, ON
Stéphanie Gonthier, QC
Agnes Goodliffe, ON
Marta Goodwin, NT
Tara Green, NS
Julie Grisé, QC
Samar Grubestic, AB
Diana Guzman, ON
Nadia Habibullah, ON
Nadjette Hammache, QC
Dylan Hammond, ON
Priya Harinath, AB
Krystal Hartog, AB
Ewa Hausner, QC
Jayme Hayward, NL
Seyedjamal Hemati, QC
Theresa Henry-Winston, ON
Colton Hewett, ON
Kristen Hirt, AB
Nina Hong, BC
Émilie Horth, QC
Yan Hou, ON
Tammie Hudson, BC
Stephanie Hyde, ON
Rimma Ilina, ON
Kaytee Isanski, MB
Marie Jacobson, BC
Chuhan Jiang, ON
Zeinabou Kabore, QC
Weronika Kacprzak, ON
Narges Karbalaei
Hossein, QC
Kasun Kasthuriarachchi, MB
Kanwalpreet Kaur, ON
Doyeon Kee, ON
Clarisse Kenko Fondjo, QC
Vishal Khurana, BC
Connie Kieffer, ON
Junsoo Kim, ON
Jongkyung Kim, BC
Kelly Mini Kim, BC
Hyesong Kim, ON
Soheui Kim, ON
Staisha King, ON
Wing Ka Kong, BC
Chelsea Kong, ON
Heather Kuchynski, ON
Jagsimranpal Kular, ON
Erna Kulchitskaya, ON
Christine Lacombe-Petit, QC
Emma Lahay, ON



Emilie Lam, ON
 Hollie Langner, MB
 Joany Lavertu, BC
 Jillian Ledyard, AB
 Shawn Leitch, ON
 Mikkel Lewis, ON
 Yan Li, ON
 Hong Li, BC
 Eva Xiu Wah Li, BC
 Hai Yan Li, BC
 Dong Xun Li, BC
 Yanhong Li, NS
 Weiping Liang, ON
 Tricia Lidberg, AB
 Mariana Lima, ON
 Kristi Linton, ON
 Chuting Liu, ON
 Yilu Liu, QC
 Yuhe Liu, ON
 Jackie Lo, BC
 Susan Loblaw, BC
 Donna Locke, PE
 Angie On Kee Lok, BC
 Phuong Nhu Long, MB
 Ling Long, ON
 Parminder Kaur Longia, ON
 Elisa Lorenz, QC
 Jinyi Lu, MB
 Yingxin Lu, BC
 Thu Cam Lu, ON
 Lailani Maderazo, MB
 Sheila Magcanlas, ON
 Amanda Malaquias
 Leite, ON
 Joline Malleck, ON
 Jihan Mangattuchalil
 Idros, BC
 Dianne Deanne Maque, ON
 Beniamin Marcu, ON
 Marlene Marsala, QC
 Heather Martens, SK
 Léa Martin, QC
 Carla Martin, SK
 Alysha McAuley, BC
 Raylene McIsaac, NS
 Kirstie Meier, AB
 Tami Melisek, ON
 Emanuele Melo Da
 Costa Padilha, QC
 Audrey Ménard-Ouimet, QC
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